

# What's Your Line?

Position Classification and You

## To All IRS Employees.

From time to time, employees have questions concerning the position classification program in Internal Revenue Service. This pamphlet has been developed to answer those questions and to explain some other points about classification which are of interest to all employees. The pamphlet includes discussions of the factors that determine the series and grade of your position, and it explains the relationship of classification and your performance and pay.

Regulations concerning the position classification program in IRS can be found in 0511 of the Internal Revenue Manual. You may want to review this Manual segment periodically to get the most up-to-date information on the classification program.

# POSITION CLASSIFICATION

## What it is

Classification is the process of arranging like things together. Many of your everyday activities are simplified by classification. Even in a small grocery store, for example, classification is at work. You'll find all items placed together according to their likenesses and differences. In a large department store, classification is even more important. Goods must be systematically arranged, or classified, in order for you to find what you're looking for.

And so it is with position classification—the process of arranging positions according to their likenesses and differences. The Federal Government is so complex and employs so many people in so many varied occupations that it would be impossible to manage Government activities without an orderly classification system. Arranging positions according to their likenesses and differences aids management in organizing work and controlling costs, helps provide equal pay for equal work and assists management in determining the type of employees needed to perform the work.

## How it Developed

The problem of classifying positions and fixing the pay of Federal employees has had the attention of Congress since the very beginning of the Federal Government. For many years, there was no Government-wide pay system, and there were many inequities. People performing the same level of work were paid different salaries, and employees performing more difficult work were sometimes paid the same as employees doing less difficult work.

To provide some order to the classification and pay system, the first Classification Act was passed in 1923. It contained two basic principles: (1) Classification shall be based on the duties, responsibilities, and qualifications required for the position; and (2) There shall be equal pay for substantially equal work. Additional improvements in the classification and pay system resulted from the second Classification Act which was passed in 1949. This Act established the General Schedule (GS) as the basic compensation schedule and provided for 18 grades with salary ranges for each grade, except the top one. It also described broad standards for use in measuring jobs.



## Who Makes it Work

**Civil Service Commission.** The Civil Service Commission is responsible for the overall operation of the classification program throughout the Federal Government. The Commission has authority to classify all supergrade jobs (GS-16 to GS-18). It also prepares standards for use in classifying positions and periodically inspects agency classification programs to be sure positions are accurately classified.

**Department or Agency Head.** The head of each department or agency is responsible for the classification of all positions in the agency through GS-15. His staff of position classifiers has been delegated the authority to perform the actual classification of positions.

**Management.** Before classification takes place, management must decide how the total function of the agency will be organized and divided into portions that can be performed by an individual

employee. The manager's decisions must be consistent with the position management program. That is, the work must be organized and assigned in a way that will get the job done most effectively and economically. Managers must be sure positions are needed and that the skills and knowledges required are absolutely necessary.

**Position Classifiers.** During organization planning, the position classifiers are available to management for advice and assistance. Classifiers make useful suggestions about the organization of the positions, the need for them, and how to assign the work. Also, the classifiers advise management on the grade level pattern and the most appropriate series for the jobs. After the organization has been determined, position classifiers are responsible for evaluating the duties of the positions and assigning the title, series, and grade.



# HOW IT WORKS

## Describing Your Position

Your major duties and responsibilities are described in your Official Position Description. You should have a copy of it. If you believe your position description is inaccurate, incomplete, or out of date, let your supervisor know so that it can be brought up to date. Your position description tells where your position fits in the organization and describes the work you do. Your position description records your official duties and responsibilities. It does not limit your duties. Additional or different duties may be assigned by your supervisor at any time.

Because IRS has many employees performing essentially the same functions in offices throughout the Service, the National Office has developed Standard Position Descriptions (SPD's) for many jobs. For example, if you are a GS-7 Tax Auditor in the Manhattan District you would be assigned to the same SPD as a GS-7 Tax Auditor in the Jacksonville District, if you're performing the same duties and have the same responsibilities. Standard Position Descriptions are useful and timesaving, but they should be used only when they substantially cover the work you perform.

After your Official Position Description is written, it is compared to an appropriate Civil Service Commission classification standard to determine the correct title, series, and grade. For the next several years, the Federal Government will employ two classification methods—the Traditional System and the Factor Evaluation System. The Traditional System applies a variety of factors and operates from narrative classification standards. The Factor Evaluation System considers nine factors which apply to all positions. Those factors are:

1. Knowledge Required by the Position
2. Supervisory Controls
3. Guidelines
4. Complexity
5. Scope & Effect
6. Personal Contacts
7. Purpose of Contacts
8. Physical Demand
9. Work Environment

The Factor Evaluation System utilizes benchmark position descriptions which describe work situations in terms of duties and factors which compare directly to actual positions found in



Government. In addition, an FES standard describes the various levels of the nine factors and assigns points to those levels. In evaluating a position, the point total determines the grade.

Over a period of years, occupation by occupation, the Civil Service Commission will replace standards written in the traditional, narrative format with Factor Evaluation System standards. If a position is correctly classified in the Traditional System, no change in grade or series should result from the application of FES.

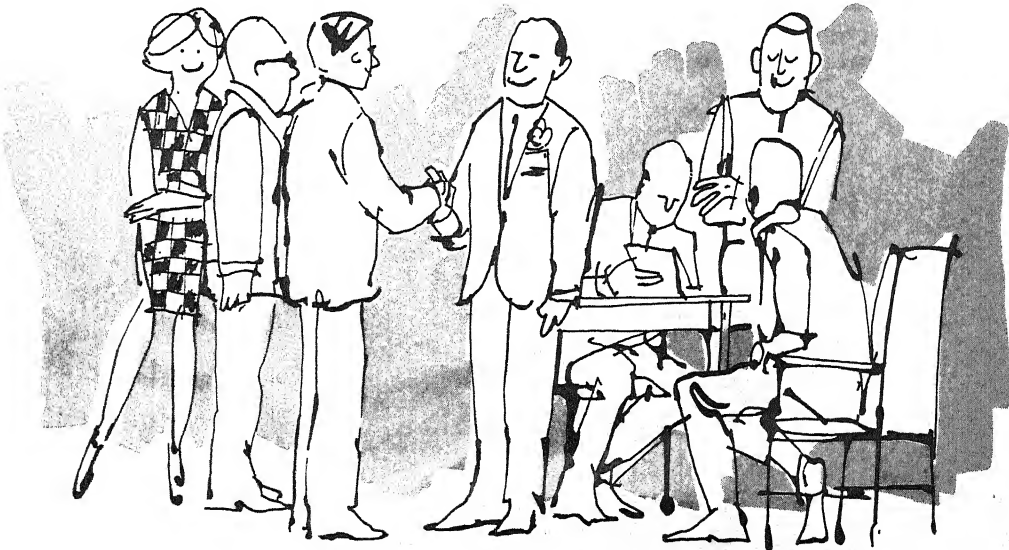
## Classifying Your Position

Before the classifier can assign the title, series, and grade, he/she must be thoroughly familiar with the work you perform. To do this, he/she will want to find answers to such questions as:

- What kind of work do you perform?
- What knowledge is required to perform your work; what other qualifications are required?
- How are you supervised and how is your work reviewed?
- What manuals and instructions do you have to guide you in your work?

- How much originality and initiative does your job require?
- What contact do you have with persons outside your immediate organization?
- What is the purpose of these contacts?
- What kind of recommendations and decisions do you make and what effect do they have?
- Do you supervise other employees? How many and at what grade levels?

In order to find answers to the above questions, the classifier may desk audit the position. The purpose of the desk audit is to determine the duties, responsibilities and knowledges required in a particular position. The classifier does not evaluate the performance of the person in the job. The desk audit is simply one technique the classifier employs to gather facts about the position. Other techniques include review of the applicable classification standard and official position description, discussion with the supervisor, review of operational handbooks and training manuals pertaining to the position, and review of completed work products.



### Series

There are nearly 500 different Civil Service Commission series which represent almost all of the white-collar occupations in Government. Positions in different kinds of work are assigned to different series. The work performed by a Data Transcriber (GS-356) differs from that performed by a Clerk-Stenographer (GS-312); a Revenue Agent (GS-512); a Chemist (GS-1320), and so on. Therefore, these positions are assigned to different series.

Once the proper series is determined, the classifier compares your position with an appropriate Civil Service Commission standard for that series. The Commission has developed and published standards for almost every series. When there is no published standard for a particular series, the classifier compares the position with related standards and other properly classified positions.

### Title

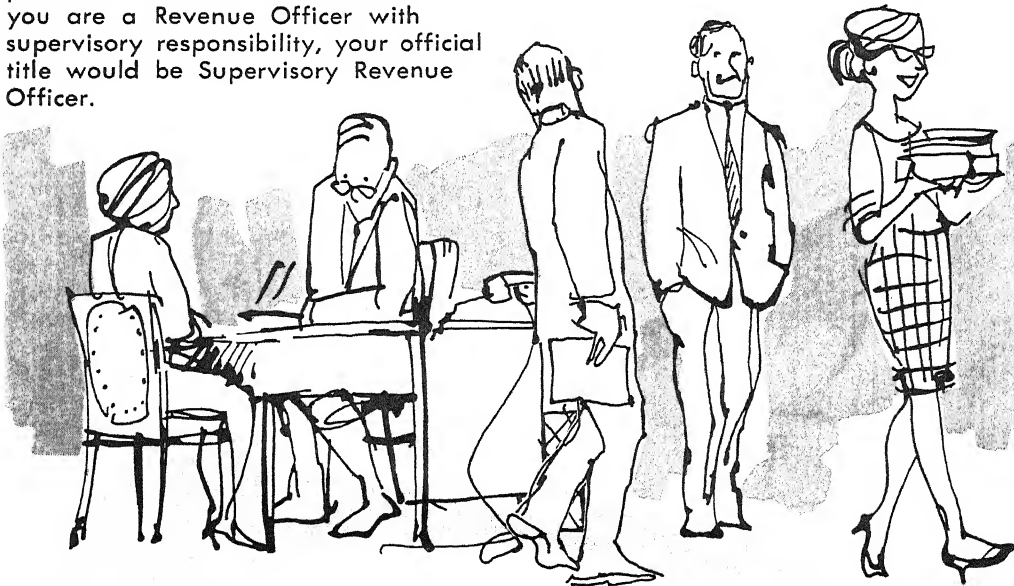
Each standard also prescribes the appropriate title for positions covered by it. The title, Revenue Officer, is prescribed by the standard for all positions in the GS-1169 series. If you are a Revenue Officer with supervisory responsibility, your official title would be Supervisory Revenue Officer.

### Grade

Determining the grade is the final step in classifying your position. Your grade represents the level of difficulty of your duties and responsibilities. Grades range from GS-1 for the least difficult kind of work to GS-18 for the most technical and complex. Each standard gives examples of typical duties and responsibilities for the grade levels appropriate for the particular standard.

To determine the most appropriate grade level for your duties and responsibilities, the classifier compares your work with the examples given in the standard.

Copies of the Civil Service Commission standards used to evaluate your position are available for reference purposes in your local Personnel Office.



## Classification and Performance

Performance on the job is important but your grade is not increased because you do your job well. The series, title, and grade of your position depend on what level of work you do and the qualifications required. Performance at an acceptable or superior level is rewarded by within-grade increases, quality increases, and awards for superior work accomplishment.

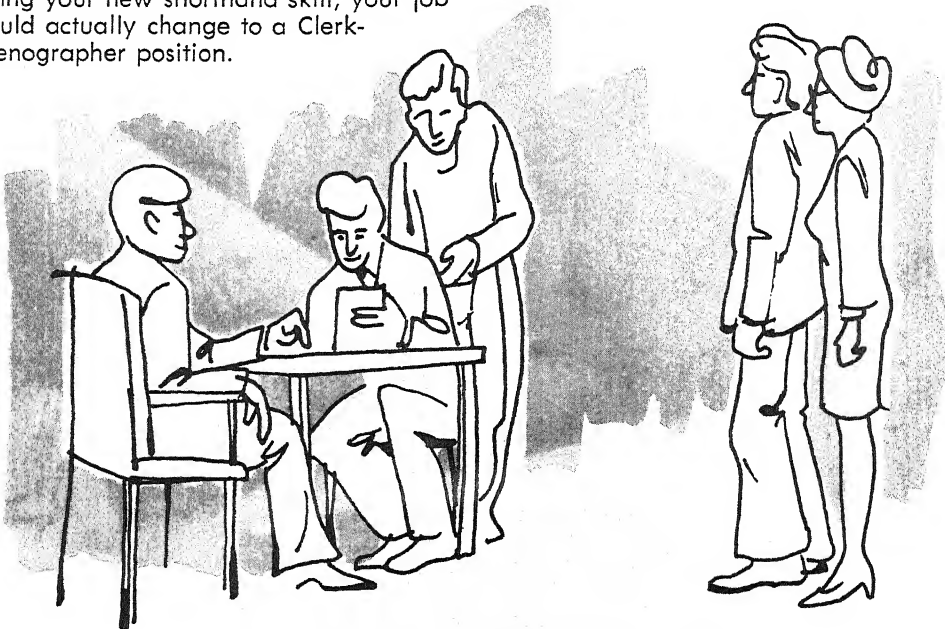
## Impact of Person on the Job

There are times when you may have such an impact on the job you're in that the position actually becomes a new position. More duties and responsibilities may be added because of your unusual competence or particular talents.

Similarly, duties and responsibilities may be removed from your position. It is important that your supervisor recognize and approve these changes in duties and responsibilities. As a result, the **position** could change and may warrant classification in a new series or grade or both. If you're a Clerk-Typist and you take a course in shorthand, your supervisor could begin to give you letters and other communications from dictation. If your supervisor continues using your new shorthand skill, your job could actually change to a Clerk-Stenographer position.

## Revising Your Classification

Once your position is described and properly classified, it will not necessarily remain properly classified. Classifications can become obsolete and inaccurate when duties and responsibilities change. These changes can be gradual and unintentional or the result of planned management action, such as reorganization. Some changes in duties and responsibilities call for a different grade level, or a revised position description. Descriptions are not revised for every minor change, but when assignments change substantially, the description must be revised. If you believe your position description is out of date and needs revising, talk it over with your supervisor. If you and your supervisor have any questions on the need for a new description, your Personnel Office is available to assist you.





## CLASSIFICATION AND PAY

### Appealing Your Classification

Every employee has the right to appeal the classification of his or her position. A classification appeal is a request for a re-evaluation of your job because you believe the classification is incorrect. You may believe your classification is correct because of a misunderstanding of your current duties and responsibility, or because the classification does not agree with the position classification standards.

Since many appeals result from misunderstanding or lack of information, we suggest that you make every effort to solve the problem at the local level before submitting a formal appeal.

You may appeal to the next IRS level having classification authority (from strict office or service center to regional office and from regional office to National Office) or you may appeal directly to the regional office of the Civil Service Commission. If you appeal to the National Office and you're not satisfied with the decision, you can appeal to the Office of Personnel, Treasury Department, and then to the Civil Service Commission.

If you appeal directly to the Civil Service Commission (without first appealing through IRS channels), the decision of the Commission is final. You cannot then appeal to Treasury. When appealing directly to the Commission, certain additional background information is usually requested from IRS. Therefore, you are urged to first take advantage of the appeal procedures within the Service.

### Annual Position Review

Our Personnel Office conducts a review of all positions each year. The first step in the survey involves supervisory review of position descriptions. Your supervisor also uses this opportunity to be sure you have a copy of your position description. During the annual review, you may be personally interviewed by the assessor. At the interview, or desk audit, you are asked to cooperate with the assessor and furnish complete, factual information about your work.

The Classification Act of 1949 provides the framework for a pay schedule adjusted periodically by Congress. The General Schedule, or GS, has 18 grades and each grade, except the top one, has a series of within-grade rates or steps. Once the grade level for a position has been determined by measuring the responsibilities and qualification requirements against the classification standards, the pay for that grade follows automatically from the schedule.

### Within-Grade Increase

The amount you receive as a within-grade increase depends on your grade. Before receiving a within-grade increase, you must complete a waiting period of 52 weeks before advancing to rates 2, 3, and 4 of your grade; 104 weeks for rates 5, 6, and 7; and 156 weeks before advancing to rates 8, 9, and 10. In addition to completing the required waiting period, you must be performing your work at an acceptable level of competence. Toward the end of the waiting period, your supervisor will let you know if he considers your work to be at an acceptable level.

### Quality Increase

In addition to receiving regular within-grade increases, you may be considered for a high quality step increase. These increases are designed to recognize and reward on a continuing basis employees who display high-quality performance. Your supervisor can recommend you for a high-quality step increase. Only one quality increase may be granted during each 52-week period.

## WAGE GRADE JOBS

Up to this point, we have been concerned with positions which have their classification and pay regulated by the Classification Act. A large group of Federal employees not included under this system are Wage Grade employees. Wage Grade pay plans have been established for employees in trades, crafts, and manual labor occupations. The pay plans provide that pay shall be set and adjusted from time to time in accordance with prevailing rates in the local area. Government-wide, there are about 650,000 Wage Grade employees. IRS has about 400.

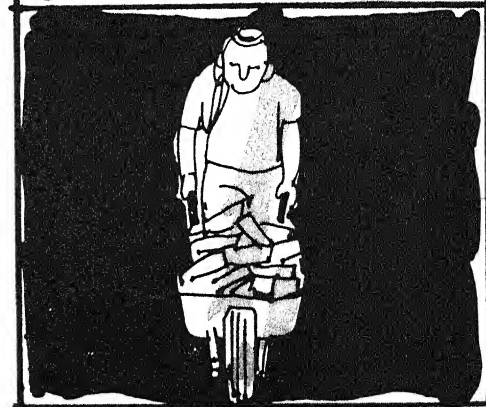
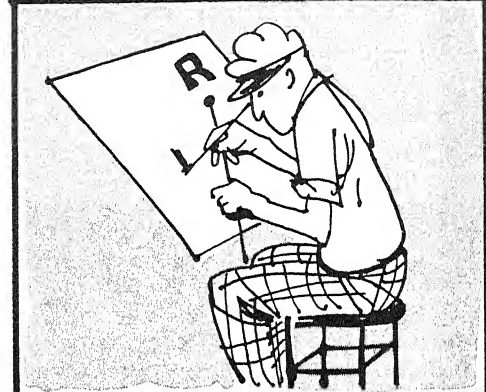
### CLASSIFICATION AND THE POSITION MANAGEMENT PROGRAM

Economy and efficiency are important in Government operations. To help accomplish this, each department and agency has a position management program designed to see that the work is organized and assigned in an effective and economic manner. The position management program is concerned with:

- Establishing only those positions necessary to get the job done;
- Requiring only those knowledges and skills necessary to do the job;
- Organizing, grouping, and assigning duties and responsibilities in the most efficient manner; and
- Classifying positions properly.

Good position management means that people work at the level for which they are being paid and that higher grade work is concentrated in as few positions as is practical.

For example, there are various ways a Group Manager could assign a workload of cases at the GS-11 to GS-13 level. But in line with the above principles and in order to obtain the most efficient utilization of his people, the Group Manager assigns the more difficult work to the higher grade employees. Also, he or she concentrates



the assignment of more difficult cases so that higher grade employees will spend as much time as possible on higher grade work—with a normal minimum of 50%. Assignment of a limited number of difficult cases to lower grade employees is desirable for developmental purposes.

## SUMMARY

This pamphlet has covered the operation of the position classification system in the Federal Service and more particularly, in the Internal Revenue Service. The two important principles forming the basis of the system are: (1) Classification shall be based on duties, responsibilities, and qualification requirements; and (2) employees shall have equal pay for substantially equal work. Another very important part of the classification system is the position management program. This program is concerned with organizing and assigning work in a way that gets the work done most effectively and efficiently.

Your duties and responsibilities are assigned a title, series, and grade by comparison and evaluation with standards developed for Government-wide use by the Civil Service Commission. After your grade level has been determined, your pay follows automatically from the pay schedule which is adjusted periodically by Congress.

If you have further questions on the classification system, your supervisor and your local Personnel Office are available to assist you.

